

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re: ALL STAR HEALTH CARE, INC.

§ Case No. 17-54115-SMS
§
§
§

Debtor(s)

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on 03/06/2017. The undersigned trustee was appointed on 03/06/2017.

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 18,628.56

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>0.00</u>
Administrative expenses	<u>0.00</u>
Bank service fees	<u>489.66</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of ¹	\$ <u>18,138.90</u>

The remaining funds are available for distribution.

¹The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 01/02/2018 and the deadline for filing governmental claims was 12/31/2017. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$2,612.86. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$2,612.86, for a total compensation of \$2,612.86². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$436.27 for total expenses of \$436.27².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 09/29/2020

By: /s/ S. Gregory Hays
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

²If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1

Individual Estate Property Record and Report Asset Cases

Exhibit A

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Case No.: 17-54115-SMS

Case Name: ALL STAR HEALTH CARE, INC.

Trustee Name: (300320) S. Gregory Hays

Date Filed (f) or Converted (c): 03/06/2017 (f)

§ 341(a) Meeting Date: 04/11/2017

For Period Ending: 09/29/2020

Claims Bar Date: 01/02/2018

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 A/R 90 days old or less. Face amount	2,000.00	2,000.00		0.00	FA
2 A/R 90 days old or less. Face amount	12,994.36	12,994.36		0.00	FA
3 A/R 90 days old or less. Face amount	19,548.50	19,548.50		18,601.56	FA
4 A/R 90 days old or less. Face amount	Unknown	0.00		0.00	FA
5 A/R 90 days old or less. Face amount	Unknown	0.00		27.00	FA
6 Additional revenues from the VA were levied upon by the IRS shortly before the case was filed	Unknown	0.00		0.00	FA
7 4 Wooden desks and work station, 6 Metal lateral file cabinets, Approximately 10 black computer chairs, 2 Small metal file cabinets, Approximately 15 sitting chairs, 2 Polycom telephones, Copier (leased), Printers/scanners, Miscellaneous storage shelves (u) Notice of abandonment filed on 4/26/17, docket # 20.	0.00	0.00	OA	0.00	FA
7 Assets Totals (Excluding unknown values)	\$34,542.86	\$34,542.86		\$18,628.56	\$0.00

Major Activities Affecting Case Closing:

Initial Projected Date Of Final Report (TFR): 12/31/2018

Current Projected Date Of Final Report (TFR): 09/30/2020

09/29/2020

Date

/s/S. Gregory Hays

S. Gregory Hays

Form 2

Exhibit B

Page: 1

Cash Receipts And Disbursements Record

Case No.: 17-54115-SMS

Trustee Name: S. Gregory Hays (300320)

Case Name: ALL STAR HEALTH CARE, INC.

Bank Name: Mechanics Bank

Taxpayer ID #: **-***6994

Account #: *****6700 Checking

For Period Ending: 09/29/2020

Blanket Bond (per case limit): \$30,203,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
09/28/17	{3}	State of Georgia , Dept of Community Health	DCH claims	1121-000	18,601.56		18,601.56
10/02/17	{5}	Shirley Jefferson	Western Union Check	1121-000	27.00		18,628.56
10/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		28.57	18,599.99
11/30/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		26.75	18,573.24
12/29/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		25.82	18,547.42
01/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		29.34	18,518.08
02/28/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		24.85	18,493.23
03/30/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		26.59	18,466.64
04/30/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		25.67	18,440.97
05/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		29.17	18,411.80
06/29/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		25.59	18,386.21
07/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		28.20	18,358.01
08/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		27.28	18,330.73
09/28/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		14.06	18,316.67
10/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		16.55	18,300.12
01/30/20		Transition transfer Debit	Transition transfer debit. Transfer from Mechanics Bank account to East West Bank account	9999-000		18,300.12	0.00

COLUMN TOTALS

18,628.56

18,628.56

\$0.00

Less: Bank Transfers/CDs

0.00

18,300.12

Subtotal

18,628.56

328.44

Less: Payments to Debtors

0.00

NET Receipts / Disbursements

\$18,628.56

\$328.44

Form 2**Exhibit B**

Page: 2

Cash Receipts And Disbursements Record**Case No.:** 17-54115-SMS**Trustee Name:** S. Gregory Hays (300320)**Case Name:** ALL STAR HEALTH CARE, INC.**Bank Name:** East West Bank**Taxpayer ID #:** **-***6994**Account #:** *****0008 Demand Deposit Account**For Period Ending:** 09/29/2020**Blanket Bond (per case limit):** \$30,203,000.00**Separate Bond (if applicable):** N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
01/30/20		Transition Transfer Credit	Transition Transfer Credit. Transfer from Mechanics Bank account to East West Bank account	9999-000	18,300.12		18,300.12
03/31/20		East West Bank	Bank and Technology Service Fee	2600-000		14.62	18,285.50
04/30/20		East West Bank	Bank and Technology Services Fees	2600-000		29.22	18,256.28
05/29/20		East West Bank	Bank and Technology Services Fees	2600-000		28.20	18,228.08
06/30/20		East West Bank	Bank and Technology Services Fees	2600-000		31.07	18,197.01
07/31/20		East West Bank	Bank and Technology Services Fees	2600-000		30.05	18,166.96
08/31/20		East West Bank	Bank and Technology Services Fees	2600-000		28.06	18,138.90

COLUMN TOTALS**18,300.12****161.22****\$18,138.90**

Less: Bank Transfers/CDs

18,300.12

0.00

Subtotal**0.00****161.22**

Less: Payments to Debtors

0.00

NET Receipts / Disbursements**\$0.00****\$161.22**

Form 2

Exhibit B
Page: 3

Cash Receipts And Disbursements Record

Case No.: 17-54115-SMS
Case Name: ALL STAR HEALTH CARE, INC.
Taxpayer ID #: **_***6994
For Period Ending: 09/29/2020

Trustee Name: S. Gregory Hays (300320)
Bank Name: East West Bank
Account #: *****0008 Demand Deposit Account
Blanket Bond (per case limit): \$30,203,000.00
Separate Bond (if applicable): N/A

Net Receipts:	\$18,628.56
Plus Gross Adjustments:	\$0.00
Less Payments to Debtor:	\$0.00
Less Other Noncompensable Items:	\$0.00
Net Estate:	\$18,628.56

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****6700 Checking	\$18,628.56	\$328.44	\$0.00
*****0008 Demand Deposit Account	\$0.00	\$161.22	\$18,138.90
	\$18,628.56	\$489.66	\$18,138.90

09/29/2020

Date

/s/S. Gregory Hays

S. Gregory Hays

Exhibit C

Analysis of Claims Register

Case: 17-54115-SMS

ALL STAR HEALTH CARE, INC.

Claims Bar Date: 01/02/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
9S	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 <4300-070 Certain Internal Revenue Service Tax Liens § 724(b)> , 100	Secured 11/07/17		\$34,542.86 \$34,542.86	\$0.00	\$34,542.86
Liens filed 2/3/2014 and 4/4/2014. Amount reflects balance owed after setoffs from amounts owed to Debtor by the Veterans Administration.						
15S	Knight Capital Funding II, LLC 1691 Michigan Avenue, Suite 230 Miami Beach, FL 33139 <4210-000 Personal Property & Intangibles - Consensual Liens> , 100	Secured 12/29/17		\$2,702.72 \$2,702.72	\$0.00	\$2,702.72
UCC filed on 8/18/2016. Secured claim filed after IRS liens.						
ADM1	S. Gregory Hays 2964 Peachtree Rd NW Ste 555 Atlanta, GA 30305 <2100-000 Trustee Compensation> , 200	Administrative		\$2,612.86 \$2,612.86	\$0.00	\$2,612.86
To be paid through surcharge of IRS collateral per 11 U.S.C. 724(b).						
ADM2	S. Gregory Hays 2964 Peachtree Rd NW Ste 555 Atlanta, GA 30305 <2200-000 Trustee Expenses> , 200	Administrative		\$436.27 \$436.27	\$0.00	\$436.27
To be paid through surcharge of IRS collateral per 11 U.S.C. 724(b).						
ADM3	Hays Financial Consulting, LLC 2964 Peachtree Road, NW Suite 555 Atlanta, GA 30305 <3310-000 Accountant for Trustee Fees (Trustee Firm)> , 200	Administrative 09/17/20		\$6,687.50 \$6,687.50	\$0.00	\$6,687.50
To be paid through surcharge of IRS collateral per 11 U.S.C. 724(b).						

Exhibit C

Analysis of Claims Register

Case: 17-54115-SMS

ALL STAR HEALTH CARE, INC.

Claims Bar Date: 01/02/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
ADM4	Hays Financial Consulting, LLC 2964 Peachtree Road, NW Suite 555 Atlanta, GA 30305 <3320-000 Accountant for Trustee Expenses (Trustee Firm)> , 200	Administrative 09/17/20		\$1,060.20 \$1,060.20	\$0.00	\$1,060.20
To be paid through surcharge of IRS collateral per 11 U.S.C. 724(b).						
5	Tonya E. Thomas 1624 Norman Drive Apt. 907 COLLEGE PARK, GA 30349 <5300-000 Wages - § 507(a)(4)> , 510	Priority 10/08/17		\$1,500.00 \$1,500.00	\$0.00	\$1,500.00
6	Vivian Miller 363 Landmark Way Austell, GA 30168 <5300-000 Wages - § 507(a)(4)> , 510	Priority 10/08/17		\$1,130.00 \$1,130.00	\$0.00	\$1,130.00
9P	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 11/07/17		\$153,516.56 \$153,516.56	\$0.00	\$153,516.56
10	Maria D. Sesay 5029 Cottage Grove Pl Union City, GA 30291 <5300-000 Wages - § 507(a)(4)> , 510	Priority 11/08/17		\$1,265.88 \$1,265.88	\$0.00	\$1,265.88
11	Soniaziaria Deatrice Grinold a/k/a Sonia Apt 1203 1600 Roberta Dr SW Marietta, GA 30008 <5300-000 Wages - § 507(a)(4)> , 510	Priority 11/24/17		\$900.00 \$900.00	\$0.00	\$900.00

Exhibit C

Analysis of Claims Register

Case: 17-54115-SMS

ALL STAR HEALTH CARE, INC.

Claims Bar Date: 01/02/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
12	Tammie Bell 897 Joseph Club Mableton, GA 30126 <5300-000 Wages - § 507(a)(4)> , 510	Priority 12/01/17		\$2,149.52 \$2,149.52	\$0.00	\$2,149.52
13	Ashley Davis 8 Perimeter East, Apt 1344 Atlanta, GA 30346 <5300-000 Wages - § 507(a)(4)> , 510	Priority 12/26/17		\$3,461.54 \$3,461.54	\$0.00	\$3,461.54
17	Victoria Davis 70 Perimeter Center East #2112 Atlanta, GA 30346 <5300-000 Wages - § 507(a)(4)> , 510	Priority 01/01/18		\$1,730.78 \$1,730.78	\$0.00	\$1,730.78
1	James and Tanishea Scribner C/O Kan Clark 2849 Paces Ferry Rd, Ste 215 Atlanta, GA 30339 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 05/19/17		\$52,850.00 \$52,850.00	\$0.00	\$52,850.00
2	CIT Bank NA PO Box 593007 San Antonio, TX 78259 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 09/06/17		\$6,658.32 \$6,658.32	\$0.00	\$6,658.32
3	GENERAL INFORMATION SERVICES ATTN: VICKIE DERRICK 917 CHAPIN CHAPIN, SC 29036 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 09/21/17		\$754.90 \$754.90	\$0.00	\$754.90

Exhibit C **Analysis of Claims Register**

Case: 17-54115-SMS

ALL STAR HEALTH CARE, INC.

Claims Bar Date: 01/02/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
4	ANY Lab Test 2520 Windy Hill Rd. Ste 201 Marietta, GA 30067 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/07/17		\$432.00 \$432.00	\$0.00	\$432.00
7	Atlanta Office Machines 552 Cobb Parkway South Marietta, GA 30062 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/09/17		\$291.49 \$291.49	\$0.00	\$291.49
8	AmTrust North America, Inc. on behalf ofWesco Insurance Company c/o Maurice Wutscher LLP 2000 Auburn Drive, Suite 200 Beachwood, OH 44122 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/16/17		\$3,620.00 \$3,620.00	\$0.00	\$3,620.00
9U	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/07/17		\$26,439.05 \$26,439.05	\$0.00	\$26,439.05
9Ub	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 <7300-000 Section 726(a)(4) Fines, Penalties> , 630	Unsecured 11/07/17		\$66,075.18 \$66,075.18	\$0.00	\$66,075.18
14	LaDonna Briggs 2651 Favor Road Apt 1D06 Marietta, GA 30060 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/28/17		\$2,000.00 \$2,000.00	\$0.00	\$2,000.00

Exhibit C

Analysis of Claims Register

Case: 17-54115-SMS

ALL STAR HEALTH CARE, INC.

Claims Bar Date: 01/02/18

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
15U	Knight Capital Funding II, LLC 1691 Michigan Avenue, Suite 230 Miami Beach, FL 33139 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/29/17		\$100.00 \$100.00	\$0.00	\$100.00
16	Cleatrice McGregor a/k/a Cleatrice Crawford 4446 Westview Dr Powder Springs, GA 30127 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/29/17		\$1,000.00 \$1,000.00	\$0.00	\$1,000.00
18	Bobby Davis 70 Perimeter Center East #2112 Atlanta, GA 30346 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 01/02/18		\$2,400.00 \$2,400.00	\$0.00	\$2,400.00
19	Tsega Woldegiorgia 1437 Tillbury Place Stone Mountain, GA 30083 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/29/17		\$1,500.00 \$1,500.00	\$0.00	\$1,500.00
20	Boadicea Ward 3129 Old Villa Rice Rd Powder Springs, GA 30127 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 61 hours @ \$10 per hour.	Unsecured 01/02/18		\$610.00 \$610.00	\$0.00	\$610.00
Case Total:					\$0.00	\$378,427.63

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 17-54115-SMS

Case Name: ALL STAR HEALTH CARE, INC.

Trustee Name: S. Gregory Hays

Balance on hand: \$ 18,138.90

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
9S	Internal Revenue Service	34,542.86	34,542.86	0.00	7,342.07
15S	Knight Capital Funding II, LLC	2,702.72	2,702.72	0.00	0.00

Total to be paid to secured creditors: \$ 7,342.07

Remaining balance: \$ 10,796.83

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - S. Gregory Hays	2,612.86	0.00	2,612.86
Accountant for Trustee, Fees - Hays Financial Consulting, LLC	6,687.50	0.00	6,687.50
Accountant for Trustee, Expenses - Hays Financial Consulting, LLC	1,060.20	0.00	1,060.20
Trustee, Expenses - S. Gregory Hays	436.27	0.00	436.27

Total to be paid for chapter 7 administrative expenses: \$ 10,796.83

Remaining balance: \$ 0.00

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00

Remaining balance: \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$165,654.28 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
5	Tonya E. Thomas	1,500.00	0.00	0.00
6	Vivian Miller	1,130.00	0.00	0.00
9P	Internal Revenue Service	153,516.56	0.00	0.00
10	Maria D. Sesay	1,265.88	0.00	0.00
11	Soniazaria Deatrice Grinold a/k/a Sonia	900.00	0.00	0.00
12	Tammie Bell	2,149.52	0.00	0.00
13	Ashley Davis	3,461.54	0.00	0.00
17	Victoria Davis	1,730.78	0.00	0.00

Total to be paid for priority claims: \$ 0.00

Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$98,655.76 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	James and Tanishea Scribner	52,850.00	0.00	0.00
2	CIT Bank NA	6,658.32	0.00	0.00
3	GENERAL INFORMATION SERVICES	754.90	0.00	0.00
4	ANY Lab Test	432.00	0.00	0.00
7	Atlanta Office Machines	291.49	0.00	0.00
8	AmTrust North America, Inc.	3,620.00	0.00	0.00
9U	Internal Revenue Service	26,439.05	0.00	0.00
14	LaDonna Briggs	2,000.00	0.00	0.00
15U	Knight Capital Funding II, LLC	100.00	0.00	0.00
16	Cleatrice McGregor a/k/a Cleatrice Crawford	1,000.00	0.00	0.00
18	Bobby Davis	2,400.00	0.00	0.00
19	Tsega Woldegiorgia	1,500.00	0.00	0.00
20	Boadicea Ward	610.00	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00

Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for tardily filed general unsecured claims:	\$	0.00
Remaining balance:	\$	0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$66,075.18 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
9Ub	Internal Revenue Service	66,075.18	0.00	0.00

Total to be paid for subordinated claims:	\$	0.00
Remaining balance:	\$	0.00